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From:

Sent: Monday, September 21, 2009 2:25:46 PM

To:

Cc:

Subject: RE: Partnership item:

If the partnership reported him as a partner, and the partnership return reflects a contribution from him, TEFRA would apply to determine whether or not he is a partner. See [Katz v. Commissioner](#) (10th Cir) and [Blonien v Commissioner](#) (Tax Court) (if taxpayer is listed as a partner his status must be determined in TEFRA proceeding). Being listed as a partner also makes him a "partner" for TEFRA purposes under the alternative definition of a partner under section 6231(a)(2)(B). See also I.R.C. 6233(b)(whether partnership exists [e.g., between listed partner and other partners] must be determined under TEFRA procedures if a partnership return is filed).